

which it was a lien. Any sale for the whole or any part of such delinquent tax not so entered shall be invalid.

Approved April 7, 1900.

### CHAPTER 49.

#### IN RELATION TO REASSESSING AND RELEVYING TAXES.

S. F. 346.

AN ACT to authorize the executive council to reassess and relevy taxes heretofore or hereafter held to be invalid, and to certify the same to the proper county officers, when necessary and to authorize such officers to levy such taxes. [Additional to chapter 1, title VII of the code, relating to assessment of taxes.]

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Power to reassess and relevy taxes.** When by reason of non-conformity to any law, or by any omission, informality, or irregularity, or for any other cause, any tax heretofore or hereafter levied and assessed against any person, company, association, or corporation by the executive council is invalid or is adjudged illegal, the executive council may assess and levy a tax against such person, company, association, or corporation for the year or years for which such tax is invalid or illegal, or when necessary may assess and certify the same to the proper county officers, who shall levy such tax as by law in such cases made and provided, with the same force and effect as though done at the proper time and under any valid law, whether in force at the time of said levy and assessment or thereafter enacted.

**SEC. 2. Voluntary payments.** When any person, company, association, or corporation, against whom any tax has been assessed and levied by the executive council and held invalid or illegal, shall have paid the same voluntarily or shall otherwise waive such invalidity and illegality, the executive council shall accept such tax in lieu of the tax to be raised by the reassessment and relevy provided for in section one hereof.

**SEC. 3. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,  
Secretary of State.

### CHAPTER 50.

#### DISCOVERY OF PROPERTY WITHHELD FROM TAXATION.

S. F. 219.

AN ACT to authorize boards of supervisors to provide for the discovery of property withheld from taxation, and to list the same and collect taxes thereon, and to legalize contracts heretofore made for that purpose by boards of supervisors upon certain conditions. [Additional to chapter 2, title VII, of the code, relating to collection of taxes.]

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Contract—notice—appeal.** The board of supervisors of any county may contract in writing with any person to assist the proper officers in the discovery of property not listed and assessed as required by law. Before listing the property discovered, the treasurer shall give the person in whose name it is proposed to assess the same, or his agent, ten days' notice thereof by registered letter addressed to him at his usual place

of residence, fixing the time and place where objection to such proposed listing and assessment may be made. An appeal may be taken to the district court from final action of the treasurer by serving written notice upon him and otherwise proceeding as provided in section thirteen hundred and seventy-three (1873) of the code.

**SEC. 2. Compensation.** The total charges, fees, and expenses authorized under section one (1) of this act shall not exceed fifteen per cent of the taxes paid into the county treasury.

**SEC. 3. Bond—approval.** The person employed under the provisions of section one hereof shall give a bond in the penal sum of not less than three thousand dollars, with sureties to be approved by the board of supervisors, conditioned for the faithful performance of the contract and observance of the provisions of law applicable to such employment.

**SEC. 4. Disposition of taxes recovered.** After the deduction of the compensation hereinbefore provided for, the taxes recovered under this act shall be distributed among the several funds for that year in the same proportion as other taxes.

**SEC. 5. Existing contracts.** All contracts heretofore made for the purpose specified in section one of this act are hereby declared to be valid and binding, in case the parties interested therein shall, within thirty days from the taking effect of this act, consent in writing to accept the said fifteen per cent in lieu of all compensation, expenses, and other charges whatsoever provided for in said contracts, and give the bond above required. Unless such consent and bond are given, said contracts are hereby declared null and void.

**SEC. 6. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa State Register April 12, 1900.

G. L. DOBSON,  
Secretary of State.

## CHAPTER 51.

RELATING TO ASSESSMENT AND COLLECTION OF COLLATERAL INHERITANCE TAX.

S. F. 337.

AN ACT to amend chapter four (4) of title seven (7) of the code, and chapter thirty-seven (37) of the acts of the Twenty-seventh (27th) General Assembly, relating to the assessment and collection of the collateral inheritance tax.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Debts deducted.** The term "debts" in the eleventh line of section fourteen hundred and sixty-seven (1467) of the code shall include, in addition to debts owing by decedent at the time of his death, the local or state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, court costs, including the costs of appraisement made for the purpose of assessing the collateral inheritance tax, the statutory fees of executors, administrators, or trustees, and no other sum; but said debts shall not be deducted unless the same are approved and allowed, within fifteen months from the death of decedent, as established claims against the estate, unless otherwise ordered by the judge or court of the proper county.

**SEC. 2. Property subject to tax.** Except as to property passing to the persons, corporations, and societies exempted by section fourteen hun-